

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION
Case No. 1:22-cv-24023-SCOLA/GOODMAN

KENNETH C. GRIFFIN,)
)
Plaintiff,)
)
v.)
)
INTERNAL REVENUE SERVICE, *et al.*,)
)
Defendants.)
)

DECLARATION OF ATTORNEY BART JEFFRESS

I, Bart Jeffress, pursuant to 28 U.S.C. § 1746, do hereby declare as follows:

1. I am a General Attorney (Tax) in Branch 6 of the Office of the Associate Chief Counsel (Procedure and Administration) (“P&A”), of the Internal Revenue Service (“Service” or “IRS”) Office of Chief Counsel (“Chief Counsel”). I have been employed as an attorney by Chief Counsel since July 2022. My duties with Chief Counsel include assisting the Department of Justice in defending the Service in civil tax suits. Before my employment with Chief Counsel, I worked as an attorney for almost 17 years in the Department of Justice, Tax Division, Court of Federal Claims Section, representing the United States in civil tax litigation.

2. I was assigned to assist the Department of Justice in the above captioned case. I make this declaration in part based on my personal knowledge and in part based on information provided to me by the individuals identified in the attached spreadsheet and attorneys in the Department of Justice.

3. On March 8, 2024, the Court (Goodman, M.J.) held a discovery hearing in this case. I represented the IRS at the hearing. After the hearing, the Court entered an Order

(doc. 99). In relevant part, the Order provided that, “[b]y **March 18, 2024**, the Government shall submit an affidavit or declaration from an appropriate IRS attorney explaining in detail how many lawyers were working on the ESI discovery response and the number of days and hours they worked from March 8, 2024 through the date of the affidavit or declaration.”

4. I am attaching to this declaration a spreadsheet that I prepared. For the period beginning on Friday, March 8, 2024, and ending at 4pm eastern on Monday, March 18, 2024, the spreadsheet lists the lawyers who worked on the ESI discovery response, identifies the days on which those lawyers worked, and provides the number of hours (rounded to the nearest quarter hour) those lawyers worked on each day they devoted time to the ESI discovery response. In the spreadsheet, I put an asterisk next to a name to identify an attorney that IRS added to this case for document review in response to the Court’s Order (doc. #99). For purposes of preparing the spreadsheet, I included as work on the ESI discovery response hours spent by attorneys receiving instruction for document review, reviewing documents, supplementing or preparing privilege logs, and otherwise participating in the production process (e.g., checking productions to ensure proper burning of redactions).

5. Also during the period beginning on Friday, March 8, 2024, and ending at 4pm eastern on Monday, March 18, 2024, the IRS made two productions of documents collected from three file storage locations and stored in its Relativity database: (1) USA-Griffin-0028542 through USA-Griffin-0029024 (an additional 482 pages produced on March 12); and (2) USA-Griffin-0029025 through USA-Griffin-0030321 (an additional 1,296 pages produced on March 15). With these productions, the IRS has now reviewed and produced the responsive non-privileged documents (or portions thereof) from 19 of 33 document batches (over 57 percent) in its Relativity database. In addition, since March 8, the IRS has completed second level review on

an additional eight batches, bringing the percentage of document batches reviewed to over 80 percent. Those eight batches are now ready for the final steps in the production process. As a showing of good faith, the IRS will produce the responsive non-privileged documents (or portions thereof) from those eight batches, along with the responsive non-privileged documents (or portions thereof) from any additional batches on which the IRS completes second level review on or before March 19. The IRS anticipates that it will be able to make this production on or before March 26.

6. In addition, because I am the docket attorney assigned by Chief Counsel to this case and Teresa Trissell is my reviewer, the spreadsheet also includes rows that set forth the hours that I and Ms. Trissell worked on this case on matters other than the ESI discovery response for the period beginning on Friday, March 8, 2024, and ending at 4pm eastern on Monday, March 18, 2024.

7. As reflected in the attached spreadsheet, the total number of attorney hours worked on the ESI discovery response, plus the attorney hours that I and Ms. Trissell worked on matters other than the ESI discovery response, was 154.5 hours for the period beginning on Friday, March 8, 2024, and ending at 4pm eastern on Monday, March 18, 2024.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed on March 18, 2024

Bart D. Jeffress
General Attorney (Tax)
IRS:CC:PA:06
1111 Constitution Ave., NW
Washington, D.C. 20224

	8-Mar	9-Mar	10-Mar	11-Mar	12-Mar	13-Mar	14-Mar	15-Mar	16-Mar	17-Mar	18-Mar
Bart Jeffress (Work on ESI Response)	0	0	0	4.75	5.75	1.5	1	1.5	0.75	0.75	0.75
Bart Jeffress (Griffin Work Other Than on ESI Response)	6.5	0.5	0	2.25	0.75	3.75	5	2	0.75	0.5	5.25
Teresa Trissell (Work on ESI Response)	0	3.25	4	1.5	2.5	0.5	2.5	2.75	0	2	0
Teresa Trissell (Griffin Work Other Than on ESI Response)	5	0	0	1	0.25	0.25	0.5	0.5	0	0	1
Julie Schwartz	0	0	0	0	0	0	0	2.25	3	0	0.25
Joy Gerdy-Zogby	0	0	0	0	1	0	0	0	0	0	2
Andrew Keaton	0	0	0	0	1	0	1.75	2	0	1.5	0
Vik Barad	0	0	0	2.5	0	0	0	3.25	0	0	0
Kevin Cummiskey	0	3.25	4	1.5	2.5	0	1	0	1.5	2	1
Meghan Howard	0	0	0	0	0	2	2	1	0	0	1
Jenni Black*	0	0	0	0	1	0	0	0.5	0	2.75	0
Christopher Valvardi*	0	0	0	0.25	2	0	1	1.5	0	0	2
Sarah Tate*	0	0.5	0	0	2	0	0	0.75	2.75	2.75	1.75
Helene Newsome*	0	0	0	0	2	0	0	0.75	2.5	2	0.75
Andrew DeMello*	0	0	0	0.75	1	0	1.5	5	0	0	0
Brittany Harrison*	0	0	0	0	0	1	0	0	0.5	0	0.5
Total Hours:	11.5	7.5	8	14.5	21.75	9	16.25	23.75	11.75	14.25	16.25
											154.5

*Reviewer added after 3/8 order